heat-treating the organic-soluble components at a temperature in the range of 400 to 450 °C for 4 hours or more under an inert atmosphere to thereby produce at least 50 weight percent of mesophase particles based on the pitch;

coking the pitch including mesophase particles;

carbonizing the coked pitch;

pulverizing the carbonized pitch; and

graphitizing the pulverized pitch.

3. (Three Times Amended) A lithium secondary battery comprising:

a negative electrode comprising a negative active material;

a positive electrode comprising a lithium containing material that can reversibly intercalate and de-intercalate lithium ion; and

a non-aqueous electrolyte;

the negative active material comprising a heat-treated graphite carbon material having an intensity ratio I(110)/I(002) of an X-ray diffraction peak intensity I(002) at a (002) plane to an X-ray diffraction peak intensity I(110) at a (110) plane of less than 0.2 and the negative active material prepared by

dissolving a coal tar pitch or a petroleum pitch in an organic solvent to remove organic-insoluble components therefrom and to obtain organic-soluble components;

heat-treating the organic-soluble components at a temperature in the range of 400 to 450 °C for 4 hours or more under an inert atmosphere to thereby produce at least 50 weight percent of mesophase particles based on the pitch;

coking the pitch including mesophase particles;

carbonizing the coked pitch;

pulverizing the carbonized pitch; and

graphitizing the pulverized pitch.

5. (Amended) A method of preparing a negative active material for a lithium secondary battery, comprising the steps of:

dissolving a coal tar pitch or a petroleum pitch in an organic solvent to remove organic-insoluble components therefrom and to obtain organic-soluble components;

heat-treating the organic-soluble components at a temperature in the range of 400 to 450 °C for 4 hours or more under an inert atmosphere to thereby produce at least 50 weight percent of mesophase particles based on the pitch;

coking the pitch including mesophase particles;

carbonizing the coked pitch;

pulverizing the carbonized pitch; and

graphitizing the pulverized pitch.